

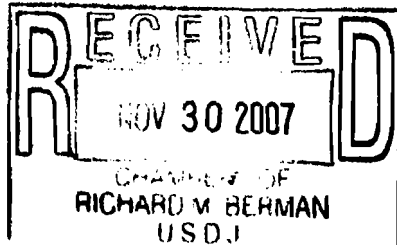
**BSWB**

ATTORNEYS AT LAW

CHICAGO  
LONDON  
NEW YORK  
PRINCETON

**Boundas, Skarzynski, Walsh & Black, LLC**

One Battery Park Plaza 32nd Floor New York, New York 10004  
Phone: 212.820.7700 Fax: 212.820.7740 Web: www.bswb.com



November 30, 2007

**Rachel L. Simon, Esq.**

Direct Nos.: (212) 820-7782 (NY)  
(609) 919-6386 (NJ)  
Direct Fax: (212) 820-7740  
rsimon@bswb.com

**BY HAND**

Honorable Richard M. Berman  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 650  
New York, New York 10007

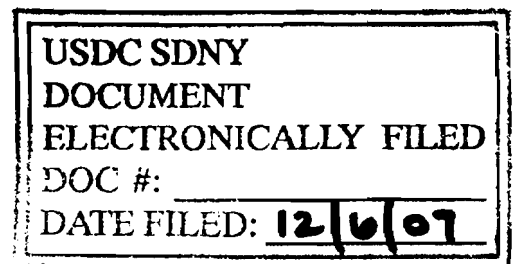
**MEMO ENDORSED** *af p. 2*

Re: *Great American Insurance Co. v. Martin L. Solomon, et al.*  
03-CV-6498 (S.D.N.Y.)  
07

Dear Judge Berman:

We represent Great American Insurance Company ("Great American") the director and officer liability insurer who issued coverage to American Country Holdings, Inc. ("ACHI") under Policy Number DOL5741496 (the "Policy"). Great American has accepted the action pending before Your Honor entitled *Kingsway Financial Services, Inc. v. PriceWaterhouse Coopers, LLP, et al.* Docket No. 03-CV-5560 (RMB) (S.D.N.Y.) (the "Underlying Action") as a Claim under the Policy under a reservation of rights and has been advancing costs of defense to the ACHI directors and officers who are named as defendants in the Underlying Action (the "Insured Defendants").

As Your Honor is aware, Great American was compelled to file with this Court the captioned Interpleader Action and First Amended Interpleader Complaint. In response, Interpleader Defendants Kingsway Financial Services, Inc. ("Kingsway") and American Country Holdings, Inc. ("American Country"), served their Answer to the First Amended Interpleader Complaint asserting counterclaims and a request for production of documents directed to Great American.



Rachel L. Simon

Extension granted to Jan. 10, 2008.

SO ORDERED:

Date: 12/6/07

*Richard M. Berman*  
Richard M. Berman, U.S.D.J.